

## SUBCHAPTER A—INCOME TAX (Continued)

### PART 1—INCOME TAXES (CONTINUED)

#### Normal Taxes and Surtaxes (Continued)

##### TAX BASED ON INCOME FROM SOURCES WITHIN OR WITHOUT THE UNITED STATES (CONTINUED)

###### EARNED INCOME OF CITIZENS OR RESIDENTS OF UNITED STATES

- 1.911-1 Partial exclusion for earned income from sources within a foreign country and foreign housing costs.
- 1.911-2 Qualified individuals.
- 1.911-3 Determination of amount of foreign earned income to be excluded.
- 1.911-4 Determination of housing cost amount eligible for exclusion or deduction.
- 1.911-5 Special rules for married couples.
- 1.911-6 Disallowance of deductions, exclusions, and credits.
- 1.911-7 Procedural rules.
- 1.911-8 Former deduction for certain expenses of living abroad.

###### EARNED INCOME OF CITIZENS OF UNITED STATES

- 1.912-1 Exclusion of certain cost-of-living allowances.
- 1.912-2 Exclusion of certain allowances of Foreign Service personnel.
- 1.921-1T Temporary regulations providing transition rules for DISCs and FSCs.
- 1.921-2 Foreign Sales Corporation—general rules.
- 1.921-3T Temporary regulations; Foreign Sales Corporation general rules.
- 1.922-1 Requirements that a corporation must satisfy to be a FSC or a small FSC.
- 1.923-1T Temporary regulations; exempt foreign trade income.
- 1.924(a)-1T Temporary regulations; definition of foreign trading gross receipts.
- 1.924(c)-1 Requirement that a FSC be managed outside the United States.
- 1.924(d)-1 Requirement that economic processes take place outside the United States.
- 1.924(e)-1 Activities relating to the disposition of export property.
- 1.925(a)-1T Temporary regulations; transfer pricing rules for FSCs.
- 1.925(b)-1T Temporary regulations; marginal costing rules.
- 1.926(a)-1 Distributions to shareholders.
- 1.926(a)-1T Temporary regulations; distributions to shareholders.

- 1.927(a)-1T Temporary regulations; definition of export property.
- 1.927(b)-1T Temporary regulations; definition of gross receipts.
- 1.927(d)-1 Other definitions.
- 1.927(d)-2T Temporary regulations; definitions and special rules relating to Foreign Sales Corporation.
- 1.927(e)-1 Special sourcing rule.
- 1.927(e)-2T Temporary regulations; effect of boycott participation on FSC and small FSC benefits.
- 1.927(f)-1 Election and termination of status as a Foreign Sales Corporation.

###### POSSESSIONS OF THE UNITED STATES

- 1.931-1 Citizens of the United States and domestic corporations deriving income from sources within a certain possession of the United States.
- 1.932-1 Status of citizens of U.S. possessions.
- 1.933-1 Exclusion of certain income from sources within Puerto Rico.
- 1.934-1 Limitation on reduction in income tax liability incurred to the Virgin Islands.
- 1.935-1 Coordination of U.S. and Guam individual income taxes.
- 1.936-1 Elections.
- 1.936-4 Intangible property income in the absence of an election out.
- 1.936-5 Intangible property income when an election out is made: Product, business presence, and contract manufacturing.
- 1.936-6 Intangible property income when an election out is made: cost sharing and profit split options; covered intangibles.
- 1.936-7 Manner of making election under section 936 (h)(5); special election for export sales; revocation of election under section 936(a).
- 1.936-8T Qualified possession source investment income (temporary). [Reserved]
- 1.936-9T Source of qualified possession source investment income (temporary). [Reserved]
- 1.936-10 Qualified investments.
- 1.936-11 New lines of business prohibited.

###### CHINA TRADE ACT CORPORATIONS

- 1.941-1 Special deduction for China Trade Act corporations.
- 1.941-2 Meaning of terms used in connection with China Trade Act corporations.
- 1.941-3 Illustration of principles.
- 1.943-1 Withholding by a China Trade Act corporation.

###### CONTROLLED FOREIGN CORPORATIONS

- 1.951-1 Amounts included in gross income of United States shareholders.